

5 where the valuation upon which the tax is levied does not exceed  
 6 twenty-five (25) million dollars; one and one-quarter ( $1\frac{1}{4}$ ) mills in  
 7 counties where the valuation upon which the tax is levied exceeds  
 8 twenty-five (25) million dollars and does not exceed thirty (30) mil-  
 9 lion dollars; one (1) mill in counties where the valuation upon which  
 10 the tax is levied exceeds thirty (30) million dollars and does not ex-  
 11 ceed forty (40) million dollars; three-fourths ( $\frac{3}{4}$ ) mill in counties  
 12 where the valuation upon which the tax is levied exceeds forty (40)  
 13 million dollars; provided, however, that in counties containing a city  
 14 assessing district and the valuation of the taxing districts of the  
 15 county which are assessed by the county assessor exceed forty (40)  
 16 million dollars a levy of not to exceed one mill may be made."

Approved May 14, 1957.

## CHAPTER 216

### INHERITANCE TAX LIEN

H. F. 585

AN ACT to amend section four hundred fifty point seven (450.7), Code 1954, relating to the limitation of the inheritance tax lien where the decedent died on or before the fourth day of July 1941 and exceptions thereto.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred fifty point seven (450.7), Code  
 2 1954, is hereby repealed and re-enacted to read as follows:  
 3 "The tax shall be and remain a legal charge against and a lien upon  
 4 such estate, and any and all the property thereof from the death of  
 5 the decedent owner until paid subject to the limitation that inheri-  
 6 tance taxes owing with respect to any passing of property includable  
 7 in the estates of deceased persons who died on or before July 4, 1941  
 8 under any inheritance tax laws of this State shall no longer be a lien  
 9 against such property except to the extent such taxes are attributable  
 10 to remainder or deferred interests therein which did not finally vest  
 11 in possession on or before such date. The filing in the office of the clerk  
 12 of the receipt in full, or certificate of nonliability, of the state tax  
 13 commission or an order of court specifically finding that the estate is  
 14 exempt from tax shall release said lien as to all property reported in  
 15 the estate."

Approved May 14, 1957.

## CHAPTER 217

### INHERITANCE TAXES

H. F. 169

AN ACT to amend section four hundred fifty point twenty-eight (450.28), Code 1954, relating to notice of appraisalment for inheritance tax purposes.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred fifty point twenty-eight (450.28),  
 2 Code 1954, is hereby amended by striking all after the comma (,) in

3 line twelve (12) thereof, and inserting in lieu thereof the following:  
 4 "or in such other manner as the court or judge in his discretion, may  
 5 prescribe upon application of any appraiser or any interested party."

Approved February 13, 1957.

## CHAPTER 218

### DRAINAGE AND LEVEE DISTRICT LANDS

#### S. F. 137

AN ACT relating to the classification of lands within a proposed drainage or levee district prior to the establishment of such district.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred fifty-five point nine (455.9), Code  
 2 1954, is hereby amended by inserting the following new subsection:

3 "In the event the petitioners request a classification before the estab-  
 4 lishment of the district, the petition shall include a request that the  
 5 district be classified as provided in sections four hundred fifty-five  
 6 point forty-five (455.45) to four hundred fifty-five point fifty-one  
 7 (455.51), inclusive, of the Code after the board has approved the  
 8 report of the engineer as a tentative plan but before the district is  
 9 finally established."

1 SEC. 2. In the event two or more landowners included in the pro-  
 2 posed district other than the petitioners request a classification prior  
 3 to the establishment of said district, they shall file in writing their  
 4 request and execute a bond as required in sections four hundred fifty-  
 5 five point ten (455.10) and four hundred fifty-five point eleven  
 6 (455.11) of the Code to cover the expense of such classification if the  
 7 district is not established. Such written request and the bond shall be  
 8 filed before the board establishes a district.

1 SEC. 3. Section four hundred fifty-five point nineteen (455.19),  
 2 Code 1954, is hereby amended by adding thereto the following:

3 "If the petition or other landowners requested a classification of the  
 4 district prior to establishment, the board shall order a classification as  
 5 provided by sections four hundred fifty-five point forty-five (455.45)  
 6 to section four hundred fifty-five point fifty-one (455.51), inclusive,  
 7 of the Code after they have approved the report of the engineer as a  
 8 tentative plan. The notice of hearing provided by section four hun-  
 9 dred fifty-five point twenty (455.20) of the Code shall also include  
 10 the requirements of the notice of hearing provided in section four hun-  
 11 dred fifty-five point fifty-two (455.52) of the Code as to this classifi-  
 12 cation, and the hearing on the petition provided in section four hun-  
 13 dred fifty-five point twenty-seven (455.27) of the Code shall also in-  
 14 clude the matters to be heard as provided in section four hundred  
 15 fifty-five point fifty-three (455.53) of the Code. If the board estab-  
 16 lishes the district as provided in section four hundred fifty-five point  
 17 twenty-eight (455.28) of the Code, the classification which is finally  
 18 approved at said hearing by the board shall remain the basis of all  
 19 future assessments for the purposes of said district as provided in